

111TH CONGRESS
2D SESSION

H. R. 4610

To amend the Internal Revenue Code of 1986 to eliminate the drawback fee on the manufacture or production of certain distilled spirits used in nonbeverage products.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 4, 2010

Mr. PASCARELL (for himself and Ms. JENKINS) introduced the following bill;
which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to eliminate the drawback fee on the manufacture or production of certain distilled spirits used in nonbeverage products.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. ELIMINATION OF DRAWBACK FEE ON MANU-**
4 **FACTURE OR PRODUCTION OF CERTAIN DIS-**
5 **TILLED SPIRITS USED IN NON-BEVERAGE**
6 **PRODUCTS.**

7 (a) IN GENERAL.—Subsection (a) of section 5114 of
8 the Internal Revenue Code of 1986 is amended by striking
9 “of \$1 less than” and inserting “equal to”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 subsection (a) shall apply to claims filed on or after the
3 date of the enactment of this Act.

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